

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF CONSUMER AFFAIRS AND BUSINESS REGULATION

**DEPARTMENT OF  
TELECOMMUNICATIONS & ENERGY**

ONE SOUTH STATION

**Boston, MA 02110**  
**(617) 305-3500**

**MITT ROMNEY**  
GOVERNOR

**KERRY HEALY**  
LIEUTENANT GOVERNOR

**BETH LINDSTROM**  
DIRECTOR  
OFFICE OF CONSUMER AFFAIRS  
AND BUSINESS REGULATION

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COMMISSIONER

July 11, 2003

BY E-MAIL AND  
FIRST CLASS U.S. MAIL

Robert J. Keegan, Esq.  
Keegan, Werlin, & Pabian, LLP  
21 Custom House Street  
Boston, MA 02110

Re: NSTAR Gas Company, Commonwealth Gas Company, Cambridge Electric Light Company, Boston Edison Company, d/b/a NSTAR Electric, D.T.E. 03-47

Dear Mr. Keegan:

Enclosed is the Fifth Set of Information Requests by the Department of Telecommunications and Energy regarding the captioned matter. Please submit copies of the Companies' responses to the information requests to the Department by 5:00 p.m., June 25, 2003.

Should you have any questions please contact me at (617) 305-3579. Thank you for your prompt attention to this matter.

Sincerely,

Caroline M. Bulger  
Hearing Officer

Enc.  
cc: Mary Cottrell, Secretary  
Service List

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

D.T.E. 03-47

FIFTH SET OF INFORMATION REQUESTS TO  
NSTAR GAS COMPANY, COMMONWEALTH GAS COMPANY, CAMBRIDGE  
ELECTRIC LIGHT COMPANY, and BOSTON EDISON COMPANY

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The Department of Telecommunications and Energy (“Department”) submits to NSTAR Gas Company, Commonwealth Gas Company, Cambridge Electric Light Company, and Boston Edison Company (collectively “Companies”) the following Information Requests.

**Requests**

- |         |  |
|---------|--|
| DTE 5-1 | Please refer to Exh. PwC-RJS at 1. How long have you been the engagement partner for the NSTAR audit?  |
| DTE 5-2 | Please refer to Exh. PwC-RJS at 1. Please describe your expertise in the area of regulatory rate making.   |
| DTE 5-3 | Please refer to Exh. PwC-RJS at 2. Does FAS 71 impose a specific time limit for the dollar for dollar recovery of deferred pension costs? If the response is affirmative, please provide the relevant sections of FAS 71.                            |
| DTE 5-4 | Please refer to Exh. PwC-RJS at 5. Is the Company’s proposed mechanism the only acceptable means of satisfying the requirements of FAS 71? If the response is negative, please provide other methods which would satisfy the requirements of FAS 71. |